TAXPAYER PROTECTION ACT

COMPLETE TEXT

AN ACT Relating to taxes imposed by state government; amending RCW 84.52.065; creating new sections; and providing a contingent expiration date.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

INTENT

NEW SECTION. Sec. 1. Over the past twenty years, the voters of Washington have repeatedly passed initiatives requiring two-thirds legislative approval or voter approval to raise taxes. Despite this clear message from the people, the legislature has so far not allowed the people to vote on a constitutional amendment providing these necessary protections.

To encourage them to let the people vote, this measure would reduce state property taxes unless by July 1, 2015, the legislature refers to the ballot a vote on a constitutional amendment requiring two-thirds legislative approval or voter approval to raise taxes.

REDUCE STATE PROPERTY TAXES UNLESS...

Sec. 2. RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to read as follows:

Subject to the limitations in RCW 84.55.010, in each year the state shall levy for collection in the following year for the support of common schools of the state a tax of ((three)) one dollar((s)) and ((sixty)) eighty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue. As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools.

...UNLESS THE LEGISLATURE REFERS TO THE BALLOT A VOTE ON A CONSTITUTIONAL AMENDMENT REQUIRING TWO-THIRDS LEGISLATIVE APPROVAL OR VOTER APPROVAL TO RAISE TAXES

- NEW SECTION. Sec. 3. (1) Sections 2 and 3 of this act take effect July 1, 2015, unless the contingency in subsection (2) of this section occurs.
- (2) If the legislature, prior to July 1, 2015, refers to the ballot a vote on a constitutional amendment requiring two-thirds legislative approval or voter approval to raise taxes as defined by voter-approved Initiatives 960, 1053, and 1185, sections 2 and 3 of this act expire on June 30, 2015.

CONSTRUCTION CLAUSE

<u>NEW SECTION.</u> **Sec. 4.** The provisions of this act are to be liberally construed to effectuate the intent, policies, and purposes of this act.

SEVERABILITY CLAUSE

NEW SECTION. Sec. 5. If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected.

TITLE OF THE ACT

NEW SECTION. Sec. 6. This act is known and may be cited as the "Taxpayer Protection Act."

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